

## HOW WE CALCULATE PAST DUE CHILD SUPPORT

We use an Arrears Calculation Worksheet (ACW) to calculate the amount of child support owed. The ACW includes an Account Summary section (see arrows below) which contains a total of all balances calculated on the ACW. To determine the child support owed, we use the following calculation:

**Amount Due = (Beginning Balance + Total Child Support Obligation Due) - Payments Received + (Interest + Penalty).**

The following is an example of an ACW worksheet with a beginning balance of **\$125.00**:

Current Ob. Amt.	Amount		Arrears		Amt. Subject to Interest & Pen	Interest 1%	Penalty 0.5%	Total Amount Due
	Due	Paid	Accr. +/-	Principal				
			\$125.00		\$125.00	\$0.00	\$0.00	\$125.00
\$50.00	\$250.00	\$100.00	\$150.00	\$275.00	\$125.00	\$1.25	\$0.63	\$276.88
\$50.00	\$200.00	\$100.00	\$100.00	\$375.00	\$275.00	\$2.75	\$1.38	\$381.00
\$300.00	\$300.00	\$100.00	\$100.00	\$475.00	\$375.00	\$3.75	\$1.88	\$486.63
\$100.00	\$500.00	\$200.00	\$400.00	\$875.00	\$475.00	\$4.75	\$2.38	\$893.75
\$100.00	\$400.00	\$100.00	\$300.00	\$1,175.00	\$875.00	\$8.75	\$4.38	\$1,206.88
\$100.00	\$400.00	\$100.00	\$300.00	\$1,475.00	\$1,175.00	\$11.75	\$5.88	\$1,524.53
\$100.00	\$500.00	\$100.00	\$400.00	\$1,875.00	\$1,475.00	\$0.00	\$0.00	\$1,924.53
\$100.00	\$400.00	\$100.00	\$300.00	\$2,175.00	\$1,875.00	\$0.00	\$0.00	\$2,224.53
\$100.00	\$400.00	\$100.00	\$300.00	\$2,475.00	\$2,175.00	\$0.00	\$0.00	\$2,524.53
\$100.00	\$500.00	\$100.00	\$400.00	\$2,875.00	\$2,475.00	\$0.00	\$0.00	\$2,924.53
\$100.00	\$400.00	\$100.00	\$300.00	\$3,175.00	\$2,875.00	\$0.00	\$0.00	\$3,224.53
\$100.00	\$300.00	\$100.00	\$200.00	\$3,375.00	\$3,175.00	\$0.00	\$0.00	\$3,424.53
\$100.00	\$300.00	\$100.00	\$200.00	\$3,575.00	\$3,375.00	\$0.00	\$0.00	\$3,624.53
\$100.00	\$250.00	\$100.00	\$150.00	\$3,725.00	\$3,575.00	\$0.00	\$0.00	\$3,774.53
\$100.00	\$300.00	\$100.00	\$200.00	\$3,925.00	\$3,725.00	\$0.00	\$0.00	\$3,974.53

### Account Summary

Beginning Balance	+OB Due	-Payments	+INTEREST	+PENALTY	= Total Amount Due
\$125.00	\$5,400.00	\$1,600.00	\$33.00	\$16.53	\$3,974.53